

Any person desiring to be heard or to protest said filing should file a motion to intervene or protest with the Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426, in accordance with Rules 211 and 214 of the Commission's Rules of Practice and Procedures (18 CFR 385.211 and 18 CFR 385.214). All such motions or protests should be filed on or before May 27, 1997. Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceedings. Any person wishing to become a party must file a motion to intervene. Copies of this filing are on file with the Commission and are available for public inspection.

**Lois D. Cashell,**

*Secretary.*

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## DEPARTMENT OF ENERGY

### Federal Energy Regulatory Commission

[Docket No. RP96-320-012]

#### Koch Gateway Pipeline Company; Notice of Proposed Change in FERC Gas Tariff

May 16, 1997.

Take notice that on May 13, 1997, Koch Gateway Pipeline Company (Koch) tendered for filing in its FERC Gas Tariff, Fifth Revised Volume No. 1, the following revised tariff sheet, to be effective May 1, 1997:

Eighth Revised Sheet No. 29

Koch states that this tariff sheet reflects the necessary reporting requirements as ordered by the Commission for a specific negotiated rate transaction.

Koch states that a copy of this filing is being served upon all parties on the official service list created by the Secretary in this proceeding.

Any person desiring to protest said filing should file a protest with the Federal Regulatory Commission, 888 First Street, N.E. Washington, D.C. 20426, in accordance with Section 385.211 of the Commission's Regulations. All such protest must be filed in accordance with Section 154.210 of the Commission's Regulations. Protests will be considered by the Commission in determining appropriate action to be taken, but will not serve to make protestants parties to the proceedings. Copies of this filing are

on file with the Commission and are available for public inspection.

**Lois D. Cashell,**

*Secretary.*

[FR Doc. 97-13443 Filed 5-21-97; 8:45 am]

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## DEPARTMENT OF ENERGY

### Federal Energy Regulatory Commission

[Docket No. RP96-320-013]

#### Koch Gateway Pipeline Company; Notice of Proposed Change in FERC Gas Tariff

May 16, 1997.

Take notice that on May 13, 1997, Koch Gateway Pipeline Company (Koch) tendered for filing as part of its FERC Gas Tariff, Fifth Revised Volume No. 1, the following revised tariff sheet in to be effective April 1, 1997:

Seventh Revised Sheet No. 29

Koch states that this tariff sheet reflects that Sonat Gas Marketing has re-negotiated to a lower volumetric commitment for parking under a previously approved negotiated rate transaction.

Koch also states that this filing has been served upon all parties on the official service list compiled by the Secretary in this proceeding.

Any person desiring to protest said filing should file a protest with the Federal Energy Regulatory Commission, 888 First Street, N.E., Washington, D.C. 20426, in accordance with Section 385.211 of the Commission's Regulations. All such protest must be filed in accordance with Section 154.210 of the Commission's Regulations. Protests will be considered by the Commission in determining appropriate action to be taken, but will not serve to make protestants parties to the proceedings. Copies of this filing are on file with the Commission and are available for public inspection.

**Lois D. Cashell,**

*Secretary.*

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## DEPARTMENT OF ENERGY

### Federal Energy Regulatory Commission

[Docket No. EL95-3-000]

#### MidAmerican Energy Company (Formerly Midwest Power Systems Inc.; Order Clarifying Filing Requirements for Changes in Depreciation Rates for Accounting Purposes, Dismissing Petition for Declaratory Order, and Providing Amnesty Period

May 15, 1997.

On October 14, 1994, Midwest Power, a division of Midwest Power Systems Inc. (Midwest Power or Applicant), filed a request for declaratory order authorizing it to reduce its annual composite rate of depreciation from 3.54 percent to 3.49 percent.<sup>1</sup> We will dismiss the petition as moot for the reasons given below.

We also take this opportunity to clarify our order, issued April 19, 1994, in *Midwest Power Systems Inc.*, 67 FERC ¶ 61,076 (1994) (*Midwest Power*), which noted that the clear provisions of section 302(a) of the Federal Power Act, 16 U.S.C. § 825a(a) (1994), require public utilities and licensees to file for this Commission's approval proposed depreciation rate changes for accounting purposes.

Notwithstanding the clear language of section 302(a), there apparently has been some confusion in the industry as to the appropriate filing requirements. Accordingly, we will not require public utilities and licensees to file for formal approval of depreciation rate changes for accounting purposes where the depreciation rate changes were based on sound depreciation accounting practices and implemented prior to April 19, 1994.

In addition, for changes in depreciation rates for accounting purposes implemented on or after April 19, 1994, and prior to the date of publication of this order in the **Federal Register**, we will accord public utilities and licensees an amnesty period extending to and including December 31, 1997, to make the required filings to change their depreciation rates for accounting purposes.<sup>2</sup> We also clarify

<sup>1</sup> By order issued June 22, 1995, the Commission authorized the merger of Midwest Power and Iowa-Illinois Gas and Electric Company. MidAmerican Energy Company is the surviving corporation. See *Midwest Power Systems, Inc. and Iowa-Illinois Gas and Electric Company*, 71 FERC ¶ 61,386 (1995).

<sup>2</sup> For depreciation rate changes for accounting purposes that are implemented on or after the date of publication of this order in the **Federal Register**, public utilities and licensees must receive